

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 – Extension of time limit for application for revocation of cancellation of registration – Notification - Orders - Issued.

Revenue (CT-II) DEPARTMENT

G.O.Ms.No. 119

Dated: 25-08-2023

Read the following:-

1. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 03/2023, Central Tax, Dt. 31-03-2023.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/35/2023, Dt. 23-05-2023.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt:25.08.2023.

NOTIFICATION

In exercise of the powers conferred by Section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies that the registered person, whose registration has been cancelled under clause (b) or clause (c) of subsection (2) of section 29 of the said Act, on or before the 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act, as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely:-

- (a) the registered person may apply for revocation of cancellation of such registration up-to the 30th day of June, 2023;
- (b) the application for revocation shall be filed only after furnishing the returns due up-to the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;
- (c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

Explanation: For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the Telangana Goods and Services Tax Act, 2017 includes a person whose appeal against the order of cancellation of registration or the order rejecting

application for revocation of cancellation of registration under section 107 of the Telangana Goods and Services Tax Act, 2017 has been rejected on the ground of failure to adhere to the time limit specified under sub-section (1) of section 30 of the Telangana Goods and Services Tax Act, 2017.

2. This notification shall be deemed to have come into force with effect from the 31st day of March, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SANTHI KUMARI
CHIEF SECRETARY & SPECIAL
CHIEF SECRETARY TO GOVERNMENT (FAC)**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary (NR) to Hon'ble Chief Minister, Government of Telangana.

The P.S. CS & Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER